

VOTED/BOARD LEEWAY HISTORY
VALUE OF DISTRIBUTION OR WEIGHTED PUPIL UNIT
AND MILL LEVY/TAX RATE REQUIRED
1956-57 — 2009-10

School Year	<u>Basic Program</u>		<u>State-Supported Supplemental Program</u>		<u>State-Supported Voted Leeway Program</u>
	<u>\$ Value of DU or WPU</u>	<u>Mill Levy</u>	<u>Value of DU or WPU</u>	<u>Mill/Tax Rate Levy</u>	
1956-57	4,050	12	12% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1957-58	4,800	12	12% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1958-59	4,800	12	12% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1959-60	5,150	12	15% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1960-61	5,160	12	15% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program ¹

STATE-SUPPORTED LEEWAY PROGRAM

1961-62	5,400	12	\$755 Per DU	Less 4 Mill Levy	20% of Basic Program ²
1962-63	5,400	12	\$755 Per DU	Less 4 Mill Levy	20% of Basic Program
1963-64	6,850	16	\$600 Per DU	Less 4 Mill Levy	16% of Basic Program ³
1964-65	6,850	16	\$600 Per DU	Less 4 Mill Levy	16% of Basic Program

STATE-SUPPORTED BOARD LEEWAY PROGRAM

					<u>State-Supported Voted⁴ Leeway Program</u>
1965-66	7,050	16	\$140 per DU per Mill - \$1,540	Less 11 Mill Levy per Mill - 10 Mills	\$100 per DU
1966-67	7,250	16	\$140 per DU per Mill - \$1,680	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1967-68	7,400	16	\$140 per DU per Mill - \$1,680	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1968-69	7,700	16	\$140 per DU per Mill - \$1,680	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1969-70	8,350	16	\$183 per DU per Mill - \$2,196	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1970-71	8,600	16	\$192 per DU per Mill - \$2,304	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1971-72	9,120	16	\$212 per DU per Mill - \$2,544	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU

¹Voted Leeway Program Laws of Utah 1953—25 percent

²Voted Leeway Program Laws of Utah 1961—20 percent

³Voted Leeway Program Laws of Utah 1963—16 percent

⁴State-Supported Voted Leeway Program Laws of Utah 1965—\$100 per DU per Mill ending June 30, 1966. \$110 per DU per Mill thereafter, not to exceed 10 Mills.

School Year	Basic Program		State-Supported Supplemental Program		State-Supported Voted Leeway Program
	\$ Value of DU or WPU	Mill Levy	Value of DU or WPU	Mill/Tax Rate Levy	
1972-73	9,210	16	\$225 per DU per Mill - \$2,544	Less 12 Mill Levy per Mill - 10 Mills	\$110 per DU
1973-74	508	28.00	Combined With Basic School Program		\$4 Per WPU per Mill.
1974-75	560	28.00			\$4 Per WPU per Mill.
1975-76	621	28.00			\$4 Per WPU per Mill.
1976-77	683	28.00			\$4 Per WPU per Mill.
1977-78	732	28.00			\$13 Per WPU per Mill for first two Mills,
1978-79	795	28.00			\$4 per WPU per Mill for balance, not to
1979-80	852	24.00			exceed 10 Mills.
1980-81	946	24.00			
1981-82	1,003	23.25			\$17 per WPU per Mill for first two Mills,
1982-83	1,103	23.25			\$4 per WPU for Mill for balance, not to
1983-84	1,103	23.25			exceed 10 Mills.
1984-85	1,124	22.18			
		<u>Tax Rate</u>			
1985-86	1,180	0.004256			
1986-87	1,204	0.004256			1.61% ⁵ of prior year WPU value per WPU
1987-88	1,204	0.004256			for each 0.000200 of
1988-89	1,204	0.004256			the first 0.000800 ⁶ per
1989-90	1,240	0.004656			dollar of taxable value.
1990-91 ⁵	1,346	0.004656			

⁵Beginning in school year 1990-91, the Utah Legislature authorized each local school board to levy up to 0.000400 per dollar of taxable value (without voter approval, unless referendum petitions signed by the required number of voters causes an election to consider disapproval of the board-authorized levy) for class size reduction. The 1.61 percent of prior year WPU value per WPU guarantee was also increased for each board and each voted Leeway 0.000200 and covers the first 0.000800 per dollar of taxable value of the combined voted and board-authorized leeway. The guarantee yield for voted leeway without a board-authorized leeway remained at 1.61 percent of prior year WPU value for each 0.000200 for the first 0.000400 per dollar of taxable value.

<u>School Year</u>	<u>Basic Program</u>		<u>State-Supported Voted Leeway Program</u>
	<u>Value of WPU</u>	<u>Tax Rate</u>	
1991-92	1,408	0.004275	The state contributes an amount sufficient to guarantee \$19.385 per WPU for each 0.000200 of the first 0.000800 ⁶ per dollar of taxable value.
1992-93	1,490	0.004275	The state contributes an amount sufficient to guarantee \$21 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.
1993-94	1,539	0.004275	The state contributes an amount sufficient to guarantee \$22 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.
1994-95	1,608	0.004220	The state contributes an amount sufficient to guarantee \$23 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.
1995-96	1,672	0.002640	The state contributes an amount sufficient to guarantee \$24 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.

⁶Of the combined voted and board leeway levies.

School Year	Basic Program		State-Supported Voted Leeway Program
	Value of WPU	Tax Rate	
1996-97	1,739	0.002046	The state contributes an amount sufficient to guarantee \$12 per WPU for each 0.000100 of the first 0.000600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway. ⁷
1997-98	1,791	0.001950	The state contributes an amount sufficient to guarantee \$13.04 (0.0075 X prior year value of WPU—\$1,739 for 1996-97) per WPU for each 0.000100 of the first 0.000800 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
1998-99	1,854	0.001840	The state contributes an amount sufficient to guarantee \$13.43 (0.0075 X prior year value of WPU—\$1,791 for 1997-98) per WPU for each 0.000100 of the first 0.001000 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
1999-00	1,901	0.001840	The state contributes an amount sufficient to guarantee \$13.91 (0.0075 X prior year value of WPU—\$1,854 for 1998-99) per WPU for each 0.000100 of the first 0.001200 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2000-01	2,006	0.001881	The state contributes an amount sufficient to guarantee \$14.26 (0.0075 X prior year value of WPU—\$1,901 for 1999-00) per WPU for each 0.000100 of the first 0.001400 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.

⁷Senate Bill 1001 of the 1996 Second Special Session provides that the amount of guarantee money that a school district would otherwise be entitled may not be reduced for the sole reason that the district's levy is reduced as a consequence of changes to the certified tax rate. This applies for a period of two years following any such change in the certified tax rate [53A-17a-133(3)(d)].

<u>School Year</u>	<u>Basic Program</u>		<u>State-Supported Voted Leeway Program</u>
	<u>Value of WPU</u>	<u>Tax Rate</u>	
2001-02	2,116	0.001785	The state contributes an amount sufficient to guarantee \$17.14 (0.008544 X prior year value of WPU—\$2,006 for 2000-01) per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2002-03	2,132	0.001807	The state contributes an amount sufficient to guarantee \$17.14 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2003-04	2,150	0.001825	The state contributes an amount sufficient to guarantee \$17.14 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2004-05	2,182	0.001800	The state contributes an amount sufficient to guarantee \$17.54 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2005-06	2,280	0.001720	The state contributes an amount sufficient to guarantee \$18.64 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2006-07	2,417	0.001515	The state contributes an amount sufficient to guarantee \$20.62 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.

2007-08	2,514	0.001311	The state contributes an amount sufficient to guarantee \$23.07 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2008-09	2,577	0.001250	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2009-10	2,577	0.001303	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2010-11	2,577	0.001513	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.